

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**72-0015-000 CROSS COUNTY COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	448.5175	427.8162	(20.7013)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	48.00 1.9289	70.00 4.9849	22.00 3.0560
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	450.4465	432.8012	(17.6453)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,408,453.72	2,451,683.83	43,230.11
Transportation Allowance	112,567.86	92,263.50	(20,304.36)
Special Receipts Allowance	199,127.00	200,893.00	1,766.00
Total System Formula Needs	2,720,148.58	2,744,840.33	24,691.75
Temporary Aid Adjustment Factor	(34,001.86)	(34,310.50)	(308.65)
Modified System Formula Needs	2,686,146.72	2,710,529.83	24,383.10
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	261,124,514	266,581,497	5,456,983
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,480,682.88	2,532,524.22	51,841.34
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	18,066.75	8,574.29	(9,492.46)
Other Actual Receipts	428,997.12	431,704.02	2,706.90
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,927,746.75	2,972,802.53	45,055.78
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	18,066.75	8,574.29	(9,492.46)
Lop Off	0.00	0.00	0.00
Stabilization Factor	265,440.54	171,564.75	(93,875.79)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	283,507.29	180,139.03	(103,368.26)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	283,507.29	180,139.03	(103,368.26)

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**72-0019-000 OSCEOLA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	329.3463	327.9873	(1.3590)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	53.00 3.7735	58.00 4.6045	5.00 0.8310
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	333.1198	332.5919	(0.5279)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,781,129.67	1,884,029.34	102,899.67
Transportation Allowance	50,322.24	55,875.92	5,553.68
Special Receipts Allowance	128,445.00	136,279.00	7,834.00
Total System Formula Needs	1,959,896.91	2,076,184.26	116,287.35
Temporary Aid Adjustment Factor	(24,498.71)	(25,952.30)	(1,453.59)
Modified System Formula Needs	1,935,398.20	2,050,231.96	114,833.76
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	166,308,059	169,254,078	2,946,019
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,579,926.56	1,607,913.74	27,987.18
Net Option Funding	48,237.97	0.00	(48,237.97)
Allocated Income Tax Funds	34,091.02	8,917.40	(25,173.62)
Other Actual Receipts	333,111.42	371,055.63	37,944.21
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,995,366.97	1,987,886.78	(7,480.20)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	62,345.18	62,345.18
Net Option Funding	48,237.97	0.00	(48,237.97)
Allocated Income Tax Funds	34,091.02	8,917.40	(25,173.62)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	82,328.99	71,262.59	(11,066.40)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(3,164.61)	(271.54)	2,893.07
Total System State Aid	79,164.39	70,991.05	(8,173.33)

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**72-0032-000 SHELBY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	315.0994	323.5954	8.4960
Limited English Proficiency Factor	5.00 1.2500	2.00 0.5000	(3.00) (0.7500)
Free Lunch/Poverty Factor	50.00 3.4765	56.00 4.2594	6.00 0.7829
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	319.8259	328.3548	8.5290
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,710,049.57	1,860,027.98	149,978.41
Transportation Allowance	97,810.56	92,119.50	(5,691.06)
Special Receipts Allowance	131,735.00	126,037.00	(5,698.00)
Total System Formula Needs	1,939,595.13	2,078,184.48	138,589.35
Temporary Aid Adjustment Factor	(24,244.94)	(25,977.31)	(1,732.37)
Modified System Formula Needs	1,915,350.19	2,052,207.17	136,856.98
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	168,110,635	168,238,795	128,160
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,597,051.03	1,598,268.55	1,217.52
Net Option Funding	99,899.62	124,537.98	24,638.36
Allocated Income Tax Funds	31,286.83	29,920.61	(1,366.22)
Other Actual Receipts	333,713.43	312,617.64	(21,095.79)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,061,950.92	2,065,344.79	3,393.87
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	99,899.62	124,537.98	24,638.36
Allocated Income Tax Funds	31,286.83	29,920.61	(1,366.22)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	131,186.46	154,458.59	23,272.14
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	5.23	5.23
Total System State Aid	131,186.46	154,463.82	23,277.36

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**72-0075-000 HIGH PLAINS COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	376.6473	384.7704	8.1230
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	93.00 11.1178	86.00 9.2886	(7.00) (1.8292)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	387.7652	394.0590	6.2939
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,073,308.24	2,232,221.71	158,913.47
Transportation Allowance	157,841.74	161,865.75	4,024.01
Special Receipts Allowance	189,948.00	145,900.00	(44,048.00)
Total System Formula Needs	2,421,097.98	2,539,987.46	118,889.48
Temporary Aid Adjustment Factor	(30,263.72)	(31,749.84)	(1,486.12)
Modified System Formula Needs	2,390,834.25	2,508,237.61	117,403.36
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	270,219,788	278,478,047	8,258,259
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,567,087.99	2,645,541.45	78,453.46
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,662.67	5,331.66	(331.01)
Other Actual Receipts	658,399.91	378,163.45	(280,236.46)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,231,150.57	3,029,036.55	(202,114.01)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,662.67	5,331.66	(331.01)
Lop Off	0.00	0.00	0.00
Stabilization Factor	195,973.88	76,827.23	(119,146.65)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	201,636.55	82,158.89	(119,477.66)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	201,636.55	82,158.89	(119,477.66)

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**73-0017-000 MC COOK PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,675.9202	1,737.5595	61.6394
Limited English Proficiency Factor	23.00 5.7500	28.00 7.0000	5.00 1.2500
Free Lunch/Poverty Factor	337.00 31.5274	348.00 32.5731	11.00 1.0457
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,713.1976	1,777.1326	63.9350
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	9,160,149.32	10,066,903.24	906,753.92
Transportation Allowance	86,840.19	117,024.00	30,183.81
Special Receipts Allowance	69,350.79	65,278.27	(4,072.52)
Total System Formula Needs	9,316,340.30	10,249,205.51	932,865.21
Temporary Aid Adjustment Factor	(116,454.25)	(128,115.07)	(11,660.82)
Modified System Formula Needs	9,199,886.05	10,121,090.44	921,204.39
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	427,263,281	431,832,773	4,569,492
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,059,001.17	4,102,411.34	43,410.17
Net Option Funding	139,339.11	649,450.38	510,111.27
Allocated Income Tax Funds	202,863.82	186,063.93	(16,799.89)
Other Actual Receipts	1,178,933.29	1,302,480.75	123,547.46
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,580,137.38	6,240,406.40	660,269.02
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	3,619,748.67	3,880,684.04	260,935.37
Net Option Funding	139,339.11	649,450.38	510,111.27
Allocated Income Tax Funds	202,863.82	186,063.93	(16,799.89)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,961,951.59	4,716,198.35	754,246.76
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	22,673.13	98,969.56	76,296.43
Total System State Aid	3,984,624.72	4,815,167.90	830,543.19

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**73-0179-000 SOUTHWEST PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	471.2623	459.5470	(11.7153)
Limited English Proficiency Factor	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	146.00 22.5858	155.00 26.0619	9.00 3.4761
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	494.0982	485.6089	(8.4893)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	3,212,169.46	3,424,673.93	212,504.46
Transportation Allowance	158,731.77	183,142.26	24,410.49
Special Receipts Allowance	208,587.60	207,874.30	(713.30)
Total System Formula Needs	3,579,488.83	3,815,690.49	236,201.65
Temporary Aid Adjustment Factor	(44,743.61)	(47,696.13)	(2,952.52)
Modified System Formula Needs	3,534,745.22	3,767,994.36	233,249.13
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	239,850,248	237,052,517	(2,797,731)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,278,577.36	2,251,998.91	(26,578.44)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	494,043.16	495,969.26	1,926.10
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,772,620.51	2,747,968.17	(24,652.35)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	762,124.71	1,020,026.19	257,901.48
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	762,124.71	1,020,026.19	257,901.48
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	31,683.15	67,493.22	35,810.07
Total System State Aid	793,807.86	1,087,519.41	293,711.55

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**74-0056-000 FALLS CITY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION		2005/06 STATE AID CERTIFICATION		DIFFERENCE	
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		1,136.6197		1,082.8651		(53.7546)
Limited English Proficiency Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	315.42	43.8516	291.48	38.8905	(23.94)	(4.9612)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		1,180.4714		1,121.7556		(58.7157)
Cost Group Cost		5,346.8143		5,664.6888		317.8745
Subtotal		6,311,761.10		6,354,396.40		42,635.30
Transportation Allowance		141,339.38		135,479.15		(5,860.24)
Special Receipts Allowance		580,031.28		563,436.35		(16,594.93)
Total System Formula Needs		7,033,131.76		7,053,311.90		20,180.13
Temporary Aid Adjustment Factor		(87,914.15)		(88,166.40)		(252.25)
Modified System Formula Needs		6,945,217.62		6,965,145.50		19,927.88
<b>SYSTEM FORMULA RESOURCES</b>						
System Adjusted Valuation		340,947,691		342,053,905		1,106,214
Local Effort Rate	0.9500000000		0.9500000000		0.0000000000	
Yield From Local Effort Rate		3,239,003.07		3,249,512.10		10,509.03
Net Option Funding		11,900.56		0.00		(11,900.56)
Allocated Income Tax Funds		106,148.34		10,879.50		(95,268.84)
Other Actual Receipts		1,204,198.52		1,205,258.72		1,060.20
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		4,561,250.49		4,465,650.31		(95,600.18)
<b>SYSTEM STATE AID CALCULATED</b>						
Equalization Aid Due System		2,383,967.13		2,499,495.19		115,528.06
Net Option Funding		11,900.56		0.00		(11,900.56)
Allocated Income Tax Funds		106,148.34		10,879.50		(95,268.84)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		2,502,016.03		2,510,374.69		8,358.66
<b>SYSTEM STATE AID PAID</b>						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		90,893.60		120,936.30		30,042.70
Total System State Aid		2,592,909.63		2,631,310.98		38,401.36

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NEBRASKA DEPARTMENT OF EDUCATION  
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**74-0070-000 HUMBOLDT TABLE ROCK STEINAUER**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	443.5895	441.9865	(1.6029)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	134.65 20.5894	132.95 19.9566	(1.70) (0.6327)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	464.1788	461.9432	(2.2357)
Cost Group Cost	5,346.8143	7,052.3294	1,705.5151
Subtotal	2,481,877.92	3,257,775.31	775,897.39
Transportation Allowance	142,756.97	144,927.41	2,170.44
Special Receipts Allowance	312,053.57	296,008.07	(16,045.50)
Total System Formula Needs	2,936,688.45	3,698,710.78	762,022.33
Temporary Aid Adjustment Factor	(36,708.61)	(46,233.88)	(9,525.28)
Modified System Formula Needs	2,899,979.85	3,652,476.90	752,497.05
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	164,960,742	174,000,774	9,040,032
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,567,127.05	1,653,007.35	85,880.31
Net Option Funding	1,585.80	11,298.98	9,713.18
Allocated Income Tax Funds	33,890.94	34,622.60	731.66
Other Actual Receipts	622,407.17	569,135.43	(53,271.74)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,225,010.95	2,268,064.36	43,053.41
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	674,968.90	1,384,412.54	709,443.64
Net Option Funding	1,585.80	11,298.98	9,713.18
Allocated Income Tax Funds	33,890.94	34,622.60	731.66
Lop Off	0.00	0.00	0.00
Stabilization Factor	351,440.37	0.00	(351,440.37)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,061,886.00	1,430,334.12	368,448.11
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	19,280.12	8,028.43	(11,251.69)
Total System State Aid	1,081,166.12	1,438,362.55	357,196.42

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**74-0501-000 SE NEBRASKA CONSOLIDATED SCHS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	205.7276	163.9409	(41.7867)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	69.00 11.6907	71.00 14.2400	2.00 2.5493
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	217.4184	178.1810	(39.2374)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,162,495.68	1,009,339.64	(153,156.04)
Transportation Allowance	47,214.72	48,938.89	1,724.17
Special Receipts Allowance	132,679.00	139,408.00	6,729.00
Total System Formula Needs	1,342,389.40	1,197,686.53	(144,702.87)
Temporary Aid Adjustment Factor	(16,779.87)	(14,971.08)	1,808.79
Modified System Formula Needs	1,325,609.53	1,182,715.44	(142,894.09)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	123,095,914	124,737,434	1,641,520
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,169,411.18	1,185,005.62	15,594.44
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,611.93	7,871.57	259.64
Other Actual Receipts	284,700.48	300,687.82	15,987.34
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,461,723.59	1,493,565.01	31,841.42
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,611.93	7,871.57	259.64
Lop Off	0.00	0.00	0.00
Stabilization Factor	87,912.57	54,894.24	(33,018.33)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	95,524.50	62,765.81	(32,758.69)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	95,524.50	62,765.81	(32,758.69)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**75-0100-000 ROCK COUNTY HIGH SCHOOL**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	258.7975	222.6743	(36.1232)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	97.00 17.7892	90.00 17.1140	(7.00) (0.6752)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	276.5867	239.7883	(36.7984)
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	2,073,684.08	1,979,226.79	(94,457.29)
Transportation Allowance	31,064.71	26,479.50	(4,585.21)
Special Receipts Allowance	168,566.96	170,816.37	2,249.42
Total System Formula Needs	2,273,315.75	2,176,522.67	(96,793.08)
Temporary Aid Adjustment Factor	(28,416.45)	(27,206.53)	1,209.91
Modified System Formula Needs	2,244,899.30	2,149,316.13	(95,583.17)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	209,029,312	209,620,713	591,401
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,985,778.46	1,991,396.77	5,618.31
Net Option Funding	26,925.76	0.00	(26,925.76)
Allocated Income Tax Funds	27,600.92	24,086.49	(3,514.43)
Other Actual Receipts	381,230.87	380,439.42	(791.45)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,421,536.01	2,395,922.68	(25,613.33)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	26,925.76	0.00	(26,925.76)
Allocated Income Tax Funds	27,600.92	24,086.49	(3,514.43)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	15,283.11	15,283.11
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	54,526.68	39,369.60	(15,157.08)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(103.63)	(556.48)	(452.86)
Total System State Aid	54,423.05	38,813.11	(15,609.94)

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**76-0002-000 CRETE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,741.7443	1,716.6293	(25.1150)
Limited English Proficiency Factor	272.00 68.0000	361.00 90.2500	89.00 22.2500
Free Lunch/Poverty Factor	318.00 26.0516	303.00 23.6035	(15.00) (2.4481)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,835.7959	1,830.4828	(5.3131)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	9,815,659.83	10,369,115.58	553,455.75
Transportation Allowance	198,281.10	196,422.69	(1,858.41)
Special Receipts Allowance	501,826.58	629,208.30	127,381.72
Total System Formula Needs	10,515,767.51	11,194,746.57	678,979.06
Temporary Aid Adjustment Factor	(131,447.09)	(139,934.33)	(8,487.24)
Modified System Formula Needs	10,384,320.42	11,054,812.24	670,491.82
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	477,582,491	510,923,448	33,340,957
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,537,033.66	4,853,772.76	316,739.09
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	199,341.54	149,731.96	(49,609.58)
Other Actual Receipts	1,382,421.06	1,569,077.11	186,656.05
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,118,796.26	6,572,581.82	453,785.56
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	4,265,524.16	4,482,230.41	216,706.26
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	199,341.54	149,731.96	(49,609.58)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	4,464,865.69	4,631,962.37	167,096.68
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(4,203.29)	94,382.87	98,586.16
Total System State Aid	4,460,662.40	4,726,345.24	265,682.84

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**76-0044-000 DORCHESTER PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	261.3681	265.1196	3.7514
Limited English Proficiency Factor	10.00 2.5000	6.00 1.5000	(4.00) (1.0000)
Free Lunch/Poverty Factor	40.00 2.6874	46.00 3.6219	6.00 0.9345
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	266.5555	270.2415	3.6859
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,425,222.87	1,530,833.78	105,610.91
Transportation Allowance	48,421.66	47,293.82	(1,127.84)
Special Receipts Allowance	138,454.00	169,454.00	31,000.00
Total System Formula Needs	1,612,098.53	1,747,581.60	135,483.07
Temporary Aid Adjustment Factor	(20,151.23)	(21,844.77)	(1,693.54)
Modified System Formula Needs	1,591,947.30	1,725,736.83	133,789.53
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	124,973,922	122,569,071	(2,404,851)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,187,252.26	1,164,406.17	(22,846.08)
Net Option Funding	71,495.55	83,922.73	12,427.18
Allocated Income Tax Funds	24,704.92	21,559.76	(3,145.16)
Other Actual Receipts	286,765.64	308,220.92	21,455.28
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,570,218.37	1,578,109.58	7,891.21
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	21,728.93	147,627.25	125,898.32
Net Option Funding	71,495.55	83,922.73	12,427.18
Allocated Income Tax Funds	24,704.92	21,559.76	(3,145.16)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	32,395.69	0.00	(32,395.69)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	150,325.09	253,109.74	102,784.65
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	5,368.76	(4,460.55)	(9,829.32)
Total System State Aid	155,693.85	248,649.18	92,955.33

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**76-0068-000 FRIEND PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	384.2979	390.3518	6.0538
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	47.00 2.2306	39.00 1.4063	(8.00) (0.8243)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	386.5285	391.7581	5.2295
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,066,696.17	2,219,187.50	152,491.33
Transportation Allowance	67,134.93	50,947.93	(16,187.00)
Special Receipts Allowance	122,899.00	153,713.00	30,814.00
Total System Formula Needs	2,256,730.10	2,423,848.43	167,118.33
Temporary Aid Adjustment Factor	(28,209.13)	(30,298.11)	(2,088.98)
Modified System Formula Needs	2,228,520.97	2,393,550.32	165,029.35
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	152,636,456	150,720,334	(1,916,122)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,450,046.33	1,431,843.17	(18,203.16)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	11,427.62	6,809.87	(4,617.75)
Other Actual Receipts	304,849.80	338,624.79	33,774.99
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,766,323.75	1,777,277.84	10,954.08
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	462,197.22	616,272.49	154,075.27
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	11,427.62	6,809.87	(4,617.75)
Lop Off	0.00	0.00	0.00
Stabilization Factor	20,319.22	0.00	(20,319.22)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	493,944.06	623,082.36	129,138.29
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	10,294.25	0.00	(10,294.25)
Total System State Aid	504,238.32	623,082.36	118,844.04

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**76-0082-000 WILBER-CLATONIA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	623.0157	631.7655	8.7498
Limited English Proficiency Factor	11.00 2.7500	15.00 3.7500	4.00 1.0000
Free Lunch/Poverty Factor	67.00 2.6578	71.00 3.0331	4.00 0.3753
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	628.4235	638.5486	10.1251
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,360,063.79	3,617,179.12	257,115.33
Transportation Allowance	90,720.00	105,612.00	14,892.00
Special Receipts Allowance	218,669.57	249,005.17	30,335.60
Total System Formula Needs	3,669,453.36	3,971,796.29	302,342.93
Temporary Aid Adjustment Factor	(45,868.17)	(49,647.45)	(3,779.29)
Modified System Formula Needs	3,623,585.19	3,922,148.84	298,563.65
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	241,420,389	243,939,759	2,519,370
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,293,493.70	2,317,427.71	23,934.01
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	45,653.01	28,703.37	(16,949.64)
Other Actual Receipts	530,485.66	575,153.69	44,668.03
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,869,632.36	2,921,284.77	51,652.41
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	753,952.83	1,000,864.07	246,911.24
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	45,653.01	28,703.37	(16,949.64)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	799,605.83	1,029,567.44	229,961.60
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	21,250.50	9,555.72	(11,694.78)
Total System State Aid	820,856.34	1,039,123.16	218,266.82

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**77-0001-000 BELLEVUE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	10,186.6441	10,392.7213	206.0772
Limited English Proficiency Factor	36.00 9.0000	88.00 22.0000	52.00 13.0000
Free Lunch/Poverty Factor	1,066.00 40.7432	1,037.00 36.5761	(29.00) (4.1671)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	10,236.3873	10,451.2974	214.9101
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	54,732,061.30	59,203,346.65	4,471,285.35
Transportation Allowance	982,133.28	776,488.50	(205,644.78)
Special Receipts Allowance	3,995,390.00	5,160,528.00	1,165,138.00
Total System Formula Needs	59,709,584.58	65,140,363.15	5,430,778.57
Temporary Aid Adjustment Factor	(746,369.81)	(814,254.54)	(67,884.73)
Modified System Formula Needs	58,963,214.77	64,326,108.61	5,362,893.83
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	1,732,163,642	1,841,065,127	108,901,485
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	16,455,554.60	17,490,118.71	1,034,564.11
Net Option Funding	2,202,473.72	2,829,493.86	627,020.14
Allocated Income Tax Funds	1,516,383.70	1,317,298.59	(199,085.11)
Other Actual Receipts	8,185,328.68	9,581,669.77	1,396,341.09
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	28,359,740.70	31,218,580.93	2,858,840.23
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	30,603,474.07	33,107,527.68	2,504,053.60
Net Option Funding	2,202,473.72	2,829,493.86	627,020.14
Allocated Income Tax Funds	1,516,383.70	1,317,298.59	(199,085.11)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	34,322,331.50	37,254,320.13	2,931,988.64
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	53,570.78	117,597.74	64,026.96
Total System State Aid	34,375,902.28	37,371,917.87	2,996,015.59

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**77-0027-000 PAPILLION-LA VISTA PUBLIC SCHS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	9,559.1077	9,696.8651	137.7575
Limited English Proficiency Factor	42.00 10.5000	50.00 12.5000	8.00 2.0000
Free Lunch/Poverty Factor	718.00 15.3851	851.00 22.7041	133.00 7.3190
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	9,584.9928	9,732.0692	147.0764
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	51,249,176.01	55,129,143.00	3,879,966.99
Transportation Allowance	264,920.76	293,867.55	28,946.79
Special Receipts Allowance	4,012,005.00	4,080,050.00	68,045.00
Total System Formula Needs	55,526,101.77	59,503,060.55	3,976,958.78
Temporary Aid Adjustment Factor	(694,076.27)	(743,788.26)	(49,711.98)
Modified System Formula Needs	54,832,025.50	58,759,272.29	3,927,246.79
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	2,309,079,826	2,517,938,464	208,858,638
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	21,936,258.35	23,920,415.41	1,984,157.06
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	864,182.01	679,044.05	(185,137.97)
Other Actual Receipts	8,121,523.80	8,468,939.93	347,416.13
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	30,921,964.16	33,068,399.39	2,146,435.23
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	23,910,061.34	25,690,872.91	1,780,811.57
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	864,182.01	679,044.05	(185,137.97)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	24,774,243.35	26,369,916.96	1,595,673.60
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(84,520.39)	30,804.91	115,325.31
Total System State Aid	24,689,722.96	26,400,721.87	1,710,998.91

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**77-0037-000 GRETNA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,971.7522	2,295.3383	323.5861
Limited English Proficiency Factor	2.00 0.5000	3.00 0.7500	1.00 0.2500
Free Lunch/Poverty Factor	84.00 0.0000	104.00 0.2200	20.00 0.2200
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,972.2522	2,296.3083	324.0561
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	10,545,266.24	13,007,872.08	2,462,605.84
Transportation Allowance	171,855.36	162,786.15	(9,069.21)
Special Receipts Allowance	689,623.00	693,662.00	4,039.00
Total System Formula Needs	11,406,744.60	13,864,320.23	2,457,575.63
Temporary Aid Adjustment Factor	(142,584.31)	(173,304.00)	(30,719.70)
Modified System Formula Needs	11,264,160.29	13,691,016.23	2,426,855.93
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	693,503,626	775,600,036	82,096,410
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	6,588,284.45	7,368,200.34	779,915.90
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	243,309.77	212,680.61	(30,629.16)
Other Actual Receipts	1,770,328.02	1,937,986.36	167,658.34
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	8,601,922.23	9,518,867.31	916,945.07
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,662,238.06	4,172,148.92	1,509,910.86
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	243,309.77	212,680.61	(30,629.16)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,905,547.83	4,384,829.53	1,479,281.70
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	161,022.25	(29,925.26)	(190,947.51)
Total System State Aid	3,066,570.08	4,354,904.27	1,288,334.19

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2004/05 COMPARED TO 2005/06**  
FOR INFORMATION PURPOSES ONLY

**77-0046-000 SOUTH SARPY DIST 46**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,231.7326	1,233.6538	1.9212
Limited English Proficiency Factor	3.00 0.7500	0.00 0.0000	(3.00) (0.7500)
Free Lunch/Poverty Factor	92.00 1.9575	104.00 2.5606	12.00 0.6031
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,234.4402	1,236.2144	1.7742
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	6,600,322.21	7,002,769.80	402,447.60
Transportation Allowance	217,507.68	245,643.00	28,135.32
Special Receipts Allowance	414,597.00	387,389.00	(27,208.00)
Total System Formula Needs	7,232,426.89	7,635,801.80	403,374.92
Temporary Aid Adjustment Factor	(90,405.34)	(95,447.52)	(5,042.19)
Modified System Formula Needs	7,142,021.55	7,540,354.28	398,332.73
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	715,300,282	763,498,204	48,197,922
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	6,795,352.68	7,253,232.94	457,880.26
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	201,791.14	164,539.98	(37,251.16)
Other Actual Receipts	1,409,029.00	1,419,885.00	10,856.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	8,406,172.82	8,837,657.92	431,485.10
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	201,791.14	164,539.98	(37,251.16)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	201,791.14	164,539.98	(37,251.16)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	1,303.31	(721.40)	(2,024.71)
Total System State Aid	203,094.45	163,818.59	(39,275.87)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**78-0001-000 ASHLAND-GREENWOOD PUBLIC SCHS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	889.6584	923.3896	33.7312
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	146.00 10.2812	124.00 6.6265	(22.00) (3.6547)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	899.9396	930.0161	30.0765
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	4,811,809.71	5,268,251.64	456,441.92
Transportation Allowance	108,658.08	168,807.00	60,148.92
Special Receipts Allowance	308,607.00	300,232.00	(8,375.00)
Total System Formula Needs	5,229,074.79	5,737,290.64	508,215.84
Temporary Aid Adjustment Factor	(65,363.43)	(71,716.13)	(6,352.70)
Modified System Formula Needs	5,163,711.36	5,665,574.50	501,863.15
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	319,019,761	336,348,770	17,329,009
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,030,687.73	3,195,313.32	164,625.59
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	85,324.61	72,086.35	(13,238.26)
Other Actual Receipts	788,475.17	773,984.65	(14,490.52)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,904,487.51	4,041,384.31	136,896.80
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,259,223.85	1,624,190.19	364,966.34
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	85,324.61	72,086.35	(13,238.26)
Lop Off	0.00	(4,612.90)	(4,612.90)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,344,548.46	1,691,663.64	347,115.18
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(89,744.90)	38,297.92	128,042.82
Total System State Aid	1,254,803.56	1,729,961.56	475,158.00

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**78-0009-000 YUTAN PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	537.8055	571.1876	33.3820
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	69.00 3.4149	61.00 2.4253	(8.00) (0.9896)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	541.2204	573.6129	32.3924
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,893,805.19	3,249,338.30	355,533.11
Transportation Allowance	74,855.52	84,310.50	9,454.98
Special Receipts Allowance	263,475.00	261,101.00	(2,374.00)
Total System Formula Needs	3,232,135.71	3,594,749.80	362,614.09
Temporary Aid Adjustment Factor	(40,401.70)	(44,934.37)	(4,532.68)
Modified System Formula Needs	3,191,734.01	3,549,815.43	358,081.42
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	141,421,755	142,533,453	1,111,698
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,343,506.67	1,354,067.80	10,561.13
Net Option Funding	31,241.20	157,883.52	126,642.32
Allocated Income Tax Funds	70,593.67	64,957.90	(5,635.77)
Other Actual Receipts	521,241.89	530,682.77	9,440.88
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,966,583.43	2,107,592.00	141,008.56
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,225,150.58	1,442,223.43	217,072.85
Net Option Funding	31,241.20	157,883.52	126,642.32
Allocated Income Tax Funds	70,593.67	64,957.90	(5,635.77)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,326,985.45	1,665,064.85	338,079.40
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(22,832.08)	43,204.32	66,036.40
Total System State Aid	1,304,153.37	1,708,269.18	404,115.81

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**78-0039-000 WAHOO PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	997.6275	1,037.3301	39.7026
Limited English Proficiency Factor	13.00 3.2500	20.00 5.0000	7.00 1.7500
Free Lunch/Poverty Factor	167.00 12.0727	181.00 13.7022	14.00 1.6295
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,012.9502	1,056.0322	43.0820
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	5,416,056.64	5,982,093.95	566,037.31
Transportation Allowance	99,269.60	117,995.20	18,725.60
Special Receipts Allowance	470,584.33	440,106.38	(30,477.95)
Total System Formula Needs	5,985,910.57	6,540,195.53	554,284.96
Temporary Aid Adjustment Factor	(74,823.88)	(81,752.44)	(6,928.56)
Modified System Formula Needs	5,911,086.69	6,458,443.08	547,356.40
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	427,380,955	427,899,467	518,512
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,060,119.07	4,065,044.94	4,925.86
Net Option Funding	143,933.06	157,677.28	13,744.22
Allocated Income Tax Funds	172,682.44	146,910.32	(25,772.13)
Other Actual Receipts	1,054,717.82	1,083,528.72	28,810.90
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,431,452.39	5,453,161.24	21,708.86
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	479,634.30	1,005,281.84	525,647.54
Net Option Funding	143,933.06	157,677.28	13,744.22
Allocated Income Tax Funds	172,682.44	146,910.32	(25,772.13)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	796,249.80	1,309,869.43	513,619.63
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	62,301.57	50,489.15	(11,812.42)
Total System State Aid	858,551.37	1,360,358.58	501,807.21

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
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**78-0072-000 MEAD PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	340.2812	345.5564	5.2751
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	38.00 1.6413	47.00 2.6892	9.00 1.0480
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	341.9225	348.2456	6.3231
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,828,196.16	1,972,702.94	144,506.78
Transportation Allowance	64,828.37	62,930.44	(1,897.93)
Special Receipts Allowance	165,111.67	119,055.33	(46,056.34)
Total System Formula Needs	2,058,136.20	2,154,688.71	96,552.51
Temporary Aid Adjustment Factor	(25,726.70)	(26,933.61)	(1,206.91)
Modified System Formula Needs	2,032,409.50	2,127,755.10	95,345.60
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	148,095,967	153,899,550	5,803,583
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,406,911.69	1,462,045.73	55,134.04
Net Option Funding	163,498.05	127,649.66	(35,848.39)
Allocated Income Tax Funds	33,541.29	30,820.77	(2,720.52)
Other Actual Receipts	347,676.17	311,168.06	(36,508.11)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,951,627.20	1,931,684.21	(19,942.98)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	80,782.30	196,070.88	115,288.59
Net Option Funding	163,498.05	127,649.66	(35,848.39)
Allocated Income Tax Funds	33,541.29	30,820.77	(2,720.52)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	277,821.63	354,541.31	76,719.67
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	1,377.66	(7,746.14)	(9,123.80)
Total System State Aid	279,199.30	346,795.17	67,595.88

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**78-0104-000 PRAGUE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	173.7165	175.5593	1.8428
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	35.00 3.3059	23.00 1.2132	(12.00) (2.0926)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	177.0224	176.7725	(0.2499)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	946,505.76	1,001,361.25	54,855.49
Transportation Allowance	26,101.44	27,057.00	955.56
Special Receipts Allowance	71,876.21	69,221.84	(2,654.37)
Total System Formula Needs	1,044,483.41	1,097,640.09	53,156.68
Temporary Aid Adjustment Factor	(13,056.04)	(13,720.50)	(664.46)
Modified System Formula Needs	1,031,427.36	1,083,919.59	52,492.22
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	71,235,401	71,864,231	628,830
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	676,736.31	682,710.19	5,973.88
Net Option Funding	18,116.82	0.00	(18,116.82)
Allocated Income Tax Funds	12,388.85	0.00	(12,388.85)
Other Actual Receipts	142,053.07	143,788.04	1,734.97
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	849,295.06	826,498.24	(22,796.82)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	182,132.31	257,421.35	75,289.05
Net Option Funding	18,116.82	0.00	(18,116.82)
Allocated Income Tax Funds	12,388.85	0.00	(12,388.85)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	7,838.40	62,393.97	54,555.57
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	220,476.38	319,815.32	99,338.94
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(11,816.76)	(1,395.20)	10,421.57
Total System State Aid	208,659.62	318,420.13	109,760.51

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**78-0107-000 CEDAR BLUFFS PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	403.5014	372.5056	(30.9958)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	55.00 2.9737	69.00 5.6137	14.00 2.6399
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	406.4751	378.1192	(28.3559)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,173,347.09	2,141,927.83	(31,419.26)
Transportation Allowance	64,667.83	63,354.57	(1,313.26)
Special Receipts Allowance	158,255.56	181,967.14	23,711.59
Total System Formula Needs	2,396,270.47	2,387,249.54	(9,020.93)
Temporary Aid Adjustment Factor	(29,953.38)	(29,840.62)	112.76
Modified System Formula Needs	2,366,317.09	2,357,408.92	(8,908.17)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	195,974,178	207,151,745	11,177,567
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,861,754.69	1,967,941.58	106,186.89
Net Option Funding	48,019.71	0.00	(48,019.71)
Allocated Income Tax Funds	41,694.94	7,995.22	(33,699.72)
Other Actual Receipts	415,992.00	453,122.37	37,130.37
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,367,461.33	2,429,059.16	61,597.83
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	48,019.71	0.00	(48,019.71)
Allocated Income Tax Funds	41,694.94	7,995.22	(33,699.72)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	89,714.64	7,995.22	(81,719.43)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	9,518.98	775.35	(8,743.63)
Total System State Aid	99,233.63	8,770.57	(90,463.06)

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**79-0002-000 MINATARE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	244.2606	255.4518	11.1912
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	133.00 28.8350	110.00 21.5062	(23.00) (7.3288)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	273.0956	276.9580	3.8624
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,460,191.40	1,568,880.76	108,689.36
Transportation Allowance	0.00	0.00	0.00
Special Receipts Allowance	111,166.00	116,550.00	5,384.00
Total System Formula Needs	1,571,357.40	1,685,430.76	114,073.36
Temporary Aid Adjustment Factor	(19,641.97)	(21,067.88)	(1,425.92)
Modified System Formula Needs	1,551,715.43	1,664,362.87	112,647.44
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	26,658,040	27,564,921	906,881
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	253,251.38	261,866.75	8,615.37
Net Option Funding	117,081.12	91,092.15	(25,988.97)
Allocated Income Tax Funds	26,222.25	24,454.55	(1,767.69)
Other Actual Receipts	214,042.72	216,832.26	2,789.54
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	610,597.47	594,245.72	(16,351.75)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	941,117.96	1,070,117.15	128,999.19
Net Option Funding	117,081.12	91,092.15	(25,988.97)
Allocated Income Tax Funds	26,222.25	24,454.55	(1,767.69)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,084,421.33	1,185,663.86	101,242.53
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	48,140.86	43,957.22	(4,183.64)
Total System State Aid	1,132,562.19	1,229,621.08	97,058.89

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**79-0011-000 MORRILL PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	530.6137	545.5110	14.8973
Limited English Proficiency Factor	16.00 4.0000	14.00 3.5000	(2.00) (0.5000)
Free Lunch/Poverty Factor	194.00 33.9595	190.00 32.2989	(4.00) (1.6606)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	568.5732	581.3099	12.7367
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,040,055.46	3,292,939.55	252,884.10
Transportation Allowance	129,741.12	95,502.00	(34,239.12)
Special Receipts Allowance	179,048.00	207,471.00	28,423.00
Total System Formula Needs	3,348,844.58	3,595,912.55	247,067.98
Temporary Aid Adjustment Factor	(41,860.56)	(44,948.91)	(3,088.35)
Modified System Formula Needs	3,306,984.02	3,550,963.65	243,979.63
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	165,455,539	172,817,594	7,362,055
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,571,827.62	1,641,767.14	69,939.52
Net Option Funding	7,359.75	0.00	(7,359.75)
Allocated Income Tax Funds	54,292.39	12,160.92	(42,131.47)
Other Actual Receipts	463,937.00	495,523.00	31,586.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,097,416.77	2,149,451.06	52,034.30
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,209,567.25	1,401,512.59	191,945.33
Net Option Funding	7,359.75	0.00	(7,359.75)
Allocated Income Tax Funds	54,292.39	12,160.92	(42,131.47)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,271,219.40	1,413,673.50	142,454.10
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	117,045.34	51,151.13	(65,894.21)
Total System State Aid	1,388,264.74	1,464,824.63	76,559.89

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**79-0016-000 GERING PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,265.1193	2,333.4746	68.3553
Limited English Proficiency Factor	52.00 13.0000	56.00 14.0000	4.00 1.0000
Free Lunch/Poverty Factor	498.77 51.2933	534.48 57.9595	35.71 6.6662
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	2,329.4126	2,405.4341	76.0215
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	12,454,936.65	13,626,035.73	1,171,099.08
Transportation Allowance	90,563.56	124,237.00	33,673.44
Special Receipts Allowance	1,003,646.44	1,042,800.81	39,154.37
Total System Formula Needs	13,549,146.65	14,793,073.53	1,243,926.89
Temporary Aid Adjustment Factor	(169,364.33)	(184,913.42)	(15,549.09)
Modified System Formula Needs	13,379,782.31	14,608,160.12	1,228,377.80
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	409,387,753	439,577,252	30,189,499
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,889,183.65	4,175,983.89	286,800.24
Net Option Funding	297,266.23	104,287.83	(192,978.39)
Allocated Income Tax Funds	222,627.01	194,397.36	(28,229.64)
Other Actual Receipts	1,985,335.62	2,045,002.89	59,667.27
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,394,412.51	6,519,671.98	125,259.47
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	6,985,369.80	8,088,488.13	1,103,118.33
Net Option Funding	297,266.23	104,287.83	(192,978.39)
Allocated Income Tax Funds	222,627.01	194,397.36	(28,229.64)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	7,505,263.04	8,387,173.33	881,910.30
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	135,952.58	153,560.08	17,607.50
Total System State Aid	7,641,215.62	8,540,733.41	899,517.80

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2004/05 COMPARED TO 2005/06**  
FOR INFORMATION PURPOSES ONLY

**79-0031-000 MITCHELL PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	709.4763	729.2168	19.7405
Limited English Proficiency Factor	8.00 2.0000	20.00 5.0000	12.00 3.0000
Free Lunch/Poverty Factor	263.00 46.6475	255.00 43.5380	(8.00) (3.1095)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	758.1237	777.7547	19.6310
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	4,053,546.75	4,405,738.46	352,191.71
Transportation Allowance	70,020.00	59,632.50	(10,387.50)
Special Receipts Allowance	261,747.00	306,334.00	44,587.00
Total System Formula Needs	4,385,313.75	4,771,704.96	386,391.21
Temporary Aid Adjustment Factor	(54,816.42)	(59,646.31)	(4,829.89)
Modified System Formula Needs	4,330,497.33	4,712,058.65	381,561.32
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	157,856,782	165,605,450	7,748,668
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,499,639.43	1,573,251.78	73,612.35
Net Option Funding	31,045.68	44,958.91	13,913.23
Allocated Income Tax Funds	70,790.21	59,831.51	(10,958.71)
Other Actual Receipts	604,933.00	637,153.00	32,220.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,206,408.32	2,315,195.19	108,786.87
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,124,089.01	2,396,863.46	272,774.45
Net Option Funding	31,045.68	44,958.91	13,913.23
Allocated Income Tax Funds	70,790.21	59,831.51	(10,958.71)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,225,924.90	2,501,653.87	275,728.97
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(28,613.59)	(46,053.59)	(17,440.01)
Total System State Aid	2,197,311.31	2,455,600.28	258,288.96

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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FOR INFORMATION PURPOSES ONLY

**79-0032-000 SCOTTSBLUFF PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,342.5746	3,256.1586	(86.4160)
Limited English Proficiency Factor	114.00 28.5000	68.00 17.0000	(46.00) (11.5000)
Free Lunch/Poverty Factor	1,023.23 155.1679	1,100.52 182.7607	77.29 27.5928
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	3,526.2424	3,455.9193	(70.3231)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	18,854,163.32	19,576,707.32	722,543.99
Transportation Allowance	165,801.60	169,944.00	4,142.40
Special Receipts Allowance	1,192,989.56	1,292,399.19	99,409.63
Total System Formula Needs	20,212,954.48	21,039,050.51	826,096.02
Temporary Aid Adjustment Factor	(252,661.93)	(262,988.13)	(10,326.20)
Modified System Formula Needs	19,960,292.55	20,776,062.38	815,769.82
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	902,719,533	945,364,631	42,645,098
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	8,575,835.56	8,980,963.99	405,128.43
Net Option Funding	133,312.68	33,018.69	(100,293.99)
Allocated Income Tax Funds	475,522.98	407,152.48	(68,370.50)
Other Actual Receipts	3,423,561.52	3,441,267.07	17,705.55
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	12,608,232.74	12,862,402.24	254,169.50
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	7,352,059.82	7,913,660.14	561,600.32
Net Option Funding	133,312.68	33,018.69	(100,293.99)
Allocated Income Tax Funds	475,522.98	407,152.48	(68,370.50)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	7,960,895.47	8,353,831.31	392,935.84
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	78,949.89	(20,220.57)	(99,170.46)
Total System State Aid	8,039,845.36	8,333,610.75	293,765.38

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**80-0005-000 MILFORD PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	838.6387	832.8761	(5.7626)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	71.00 1.7353	76.00 2.2393	5.00 0.5040
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	840.3741	835.1154	(5.2587)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	4,493,324.09	4,730,668.95	237,344.87
Transportation Allowance	102,260.16	88,674.00	(13,586.16)
Special Receipts Allowance	323,912.00	379,555.00	55,643.00
Total System Formula Needs	4,919,496.25	5,198,897.95	279,401.71
Temporary Aid Adjustment Factor	(61,493.70)	(64,986.22)	(3,492.52)
Modified System Formula Needs	4,858,002.54	5,133,911.73	275,909.19
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	263,619,491	265,058,419	1,438,928
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,504,385.16	2,518,054.98	13,669.82
Net Option Funding	93,276.83	162,239.55	68,962.72
Allocated Income Tax Funds	99,843.95	89,014.42	(10,829.53)
Other Actual Receipts	800,532.31	850,871.16	50,338.85
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,498,038.25	3,620,180.11	122,141.86
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,359,964.29	1,513,731.62	153,767.33
Net Option Funding	93,276.83	162,239.55	68,962.72
Allocated Income Tax Funds	99,843.95	89,014.42	(10,829.53)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,553,085.07	1,764,985.59	211,900.52
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	37,695.32	17,669.22	(20,026.09)
Total System State Aid	1,590,780.39	1,782,654.81	191,874.43

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**80-0009-000 SEWARD PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,541.1977	1,594.5289	53.3313
Limited English Proficiency Factor	7.00 1.7500	16.00 4.0000	9.00 2.2500
Free Lunch/Poverty Factor	187.00 8.9227	196.00 9.4951	9.00 0.5724
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,551.8704	1,608.0240	56.1536
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	8,297,562.64	9,108,955.51	811,392.87
Transportation Allowance	169,159.68	232,308.00	63,148.32
Special Receipts Allowance	791,594.83	1,078,164.69	286,569.86
Total System Formula Needs	9,258,317.15	10,419,428.20	1,161,111.05
Temporary Aid Adjustment Factor	(115,728.96)	(130,242.85)	(14,513.89)
Modified System Formula Needs	9,142,588.19	10,289,185.35	1,146,597.17
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	651,866,286	672,658,565	20,792,279
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	6,192,729.72	6,390,256.37	197,526.65
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	168,829.61	113,843.72	(54,985.89)
Other Actual Receipts	1,832,088.81	2,152,865.95	320,777.14
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	8,193,648.14	8,656,966.03	463,317.89
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	948,940.05	1,632,219.32	683,279.27
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	168,829.61	113,843.72	(54,985.89)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,117,769.66	1,746,063.04	628,293.38
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(73,913.85)	(9,883.76)	64,030.09
Total System State Aid	1,043,855.81	1,736,179.28	692,323.47

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**80-0567-000 CENTENNIAL PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	684.5728	685.8074	1.2346
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	133.00 12.3464	137.00 13.1373	4.00 0.7910
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	696.9191	698.9447	2.0256
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,726,297.19	3,959,304.19	233,007.00
Transportation Allowance	288,708.48	295,995.00	7,286.52
Special Receipts Allowance	433,848.00	229,311.00	(204,537.00)
Total System Formula Needs	4,448,853.67	4,484,610.19	35,756.52
Temporary Aid Adjustment Factor	(55,610.67)	(56,057.63)	(446.96)
Modified System Formula Needs	4,393,243.00	4,428,552.56	35,309.57
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	485,282,672	486,704,021	1,421,349
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,610,185.38	4,623,688.20	13,502.82
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	13,010.95	7,603.01	(5,407.94)
Other Actual Receipts	882,799.24	716,093.21	(166,706.03)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,505,995.57	5,347,384.42	(158,611.15)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	13,010.95	7,603.01	(5,407.94)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	13,010.95	7,603.01	(5,407.94)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(886.35)	98.54	984.88
Total System State Aid	12,124.60	7,701.54	(4,423.05)

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**81-0003-000 HAY SPRINGS PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	200.8497	196.0126	(4.8371)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	64.00 10.2227	53.81 7.3326	(10.19) (2.8901)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	211.0724	203.3452	(7.7272)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,372,197.56	1,434,057.22	61,859.65
Transportation Allowance	42,206.55	31,587.11	(10,619.44)
Special Receipts Allowance	74,782.81	108,925.01	34,142.19
Total System Formula Needs	1,489,186.92	1,574,569.33	85,382.40
Temporary Aid Adjustment Factor	(18,614.84)	(19,682.12)	(1,067.28)
Modified System Formula Needs	1,470,572.09	1,554,887.21	84,315.12
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	67,856,569	78,026,002	10,169,433
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	644,637.41	741,247.02	96,609.61
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	3,193.75	7,450.50	4,256.75
Other Actual Receipts	196,091.62	228,244.37	32,152.76
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	843,922.78	976,941.89	133,019.12
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	626,649.31	577,945.32	(48,703.99)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	3,193.75	7,450.50	4,256.75
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	629,843.06	585,395.82	(44,447.25)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	12,981.50	(16,579.15)	(29,560.65)
Total System State Aid	642,824.56	568,816.67	(74,007.89)

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**81-0004-000 GORDON HIGH SCHOOL**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	629.0829	583.4522	(45.6307)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	185.36 27.4497	199.82 33.8785	14.46 6.4288
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	656.5326	617.3307	(39.2018)
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	4,922,294.23	5,095,483.72	173,189.50
Transportation Allowance	14,099.67	18,842.29	4,742.62
Special Receipts Allowance	160,390.35	160,693.49	303.15
Total System Formula Needs	5,096,784.24	5,275,019.51	178,235.26
Temporary Aid Adjustment Factor	(63,709.80)	(65,937.74)	(2,227.94)
Modified System Formula Needs	5,033,074.44	5,209,081.76	176,007.32
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	231,343,984	252,324,849	20,980,865
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,197,767.85	2,397,086.07	199,318.22
Net Option Funding	103,092.36	16,007.86	(87,084.50)
Allocated Income Tax Funds	51,751.40	49,284.46	(2,466.94)
Other Actual Receipts	514,782.16	470,448.10	(44,334.06)
Minimum Levy Adjustment	1,038,965.83	0.00	(1,038,965.83)
Total System Formula Resources	3,906,359.60	2,932,826.49	(973,533.11)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,126,714.84	2,276,255.28	1,149,540.44
Net Option Funding	103,092.36	16,007.86	(87,084.50)
Allocated Income Tax Funds	51,751.40	49,284.46	(2,466.94)
Lop Off	0.00	(295,632.27)	(295,632.27)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,281,558.60	2,045,915.33	764,356.73
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(138,212.87)	(52,600.12)	85,612.75
Total System State Aid	1,143,345.73	1,993,315.20	849,969.48

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**81-0006-000 RUSHVILLE HIGH SCHOOL**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	296.8971	294.2713	(2.6258)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	107.00 18.5209	88.32 12.8844	(18.68) (5.6365)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	315.4180	307.1557	(8.2623)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,050,556.26	2,166,163.02	115,606.76
Transportation Allowance	20,617.48	17,242.88	(3,374.60)
Special Receipts Allowance	142,606.22	127,499.10	(15,107.13)
Total System Formula Needs	2,213,779.96	2,310,904.99	97,125.03
Temporary Aid Adjustment Factor	(27,672.25)	(28,886.31)	(1,214.06)
Modified System Formula Needs	2,186,107.71	2,282,018.68	95,910.97
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	143,085,844	166,864,324	23,778,480
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,359,315.52	1,585,211.08	225,895.56
Net Option Funding	22,915.12	25,561.02	2,645.90
Allocated Income Tax Funds	24,202.23	20,653.93	(3,548.30)
Other Actual Receipts	340,064.01	327,311.13	(12,752.88)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,746,496.87	1,958,737.15	212,240.29
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	439,610.84	323,281.52	(116,329.32)
Net Option Funding	22,915.12	25,561.02	2,645.90
Allocated Income Tax Funds	24,202.23	20,653.93	(3,548.30)
Lop Off	0.00	0.00	0.00
Stabilization Factor	31,581.46	0.00	(31,581.46)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	518,309.64	369,496.47	(148,813.17)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(83,704.66)	3,235.39	86,940.05
Total System State Aid	434,604.98	372,731.86	(61,873.12)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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FOR INFORMATION PURPOSES ONLY

**82-0001-000 LOUP CITY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	403.9584	402.4267	(1.5316)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	101.00 12.4281	98.00 11.7758	(3.00) (0.6523)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	416.3864	414.2025	(2.1839)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,706,959.75	2,921,092.55	214,132.80
Transportation Allowance	126,692.64	127,300.50	607.86
Special Receipts Allowance	166,223.00	173,930.00	7,707.00
Total System Formula Needs	2,999,875.39	3,222,323.05	222,447.66
Temporary Aid Adjustment Factor	(37,498.44)	(40,279.04)	(2,780.60)
Modified System Formula Needs	2,962,376.95	3,182,044.01	219,667.07
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	186,346,209	194,217,887	7,871,678
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,770,288.99	1,845,069.93	74,780.94
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	389,489.00	415,001.00	25,512.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,159,777.99	2,260,070.93	100,292.94
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	802,598.96	921,973.09	119,374.13
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	802,598.96	921,973.09	119,374.13
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	28,972.65	36,114.11	7,141.46
Total System State Aid	831,571.61	958,087.20	126,515.59

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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FOR INFORMATION PURPOSES ONLY

**82-0015-000 LITCHFIELD PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	156.8124	170.8874	14.0750
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	50.00 7.8246	50.00 7.1558	0.00 (0.6688)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	164.6369	178.0431	13.4062
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,070,317.25	1,255,618.92	185,301.67
Transportation Allowance	43,955.89	47,693.42	3,737.53
Special Receipts Allowance	83,547.19	63,190.00	(20,357.19)
Total System Formula Needs	1,197,820.33	1,366,502.34	168,682.00
Temporary Aid Adjustment Factor	(14,972.75)	(17,081.28)	(2,108.53)
Modified System Formula Needs	1,182,847.58	1,349,421.06	166,573.48
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	81,047,395	86,534,562	5,487,167
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	769,950.25	822,078.34	52,128.09
Net Option Funding	79,890.80	87,421.77	7,530.98
Allocated Income Tax Funds	10,697.95	9,896.79	(801.17)
Other Actual Receipts	186,277.12	158,640.19	(27,636.94)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,046,816.12	1,078,037.09	31,220.96
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	136,031.46	271,383.97	135,352.52
Net Option Funding	79,890.80	87,421.77	7,530.98
Allocated Income Tax Funds	10,697.95	9,896.79	(801.17)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	226,620.21	368,702.53	142,082.33
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	5,249.08	6,914.92	1,665.85
Total System State Aid	231,869.28	375,617.46	143,748.18

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**83-0500-000 SIOUX COUNTY HIGH SCHOOL**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	130.3855	106.1117	(24.2737)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	35.00 4.5272	53.00 10.8430	18.00 6.3157
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	113.77 14.2209	96.32 12.0406	(17.44) (2.1803)
Adjusted Weighted Formula Students	150.0000	150.0000	0.0000
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	1,124,611.62	1,238,108.71	113,497.10
Transportation Allowance	32,643.81	21,750.86	(10,892.96)
Special Receipts Allowance	70,010.86	73,204.47	3,193.60
Total System Formula Needs	1,227,266.29	1,333,064.04	105,797.74
Temporary Aid Adjustment Factor	(15,340.83)	(16,663.30)	(1,322.47)
Modified System Formula Needs	1,211,925.46	1,316,400.73	104,475.27
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	190,329,995	181,624,523	(8,705,472)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,808,134.95	1,725,432.97	(82,701.98)
Net Option Funding	21,300.96	37,963.87	16,662.91
Allocated Income Tax Funds	15,074.84	13,183.28	(1,891.56)
Other Actual Receipts	210,776.30	225,304.19	14,527.89
Minimum Levy Adjustment	200,417.48	194,156.62	(6,260.87)
Total System Formula Resources	2,255,704.53	2,196,040.91	(59,663.61)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	21,300.96	37,963.87	16,662.91
Allocated Income Tax Funds	15,074.84	13,183.28	(1,891.56)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(15,074.84)	(13,183.28)	1,891.56
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	21,300.96	37,963.87	16,662.91
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	(32.47)	(32.47)
Prior Year State Aid Correction	(62.50)	0.00	62.50
Total System State Aid	21,238.46	37,931.40	16,692.94

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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FOR INFORMATION PURPOSES ONLY

**84-0003-000 STANTON COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	566.2819	542.2365	(24.0455)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	113.00 10.4627	134.00 16.0316	21.00 5.5688
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	576.7447	558.2680	(18.4766)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,083,746.54	3,162,414.61	78,668.07
Transportation Allowance	95,858.12	93,134.46	(2,723.66)
Special Receipts Allowance	260,281.58	273,470.01	13,188.44
Total System Formula Needs	3,439,886.23	3,529,019.07	89,132.84
Temporary Aid Adjustment Factor	(42,998.58)	(44,112.74)	(1,114.16)
Modified System Formula Needs	3,396,887.65	3,484,906.34	88,018.68
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	157,702,872	174,608,092	16,905,220
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,498,177.28	1,658,776.87	160,599.59
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	33,519.02	2,426.92	(31,092.10)
Other Actual Receipts	522,378.47	550,246.50	27,868.03
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,054,074.77	2,211,450.29	157,375.51
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,342,812.88	1,273,456.05	(69,356.83)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	33,519.02	2,426.92	(31,092.10)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,376,331.90	1,275,882.97	(100,448.93)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(832.99)	(20,533.96)	(19,700.97)
Total System State Aid	1,375,498.91	1,255,349.01	(120,149.90)

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**85-0060-000 DESHLER PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2004/05 STATE AID CERTIFICATION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	311.3302	318.7617	7.4315
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	90.00 13.4754	47.00 3.0933	(43.00) (10.3821)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	324.8056	321.8549	(2.9506)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,736,675.04	1,823,208.05	86,533.00
Transportation Allowance	98,123.04	91,246.50	(6,876.54)
Special Receipts Allowance	76,221.00	71,760.00	(4,461.00)
Total System Formula Needs	1,911,019.08	1,986,214.55	75,195.46
Temporary Aid Adjustment Factor	(23,887.74)	(24,827.68)	(939.94)
Modified System Formula Needs	1,887,131.34	1,961,386.86	74,255.52
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	142,191,672	144,641,051	2,449,379
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,350,820.88	1,374,089.98	23,269.10
Net Option Funding	281,825.08	340,709.44	58,884.36
Allocated Income Tax Funds	28,241.69	37,173.23	8,931.54
Other Actual Receipts	229,407.35	242,871.01	13,463.66
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,890,295.01	1,994,843.67	104,548.66
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	281,825.08	340,709.44	58,884.36
Allocated Income Tax Funds	28,241.69	37,173.23	8,931.54
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	310,066.77	377,882.67	67,815.90
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	35,451.78	35,451.78
Total System State Aid	310,066.77	413,334.45	103,267.67

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**85-0070-000 THAYER CENTRAL COMMUNITY SCHS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	503.1673	483.2703	(19.8970)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	111.40 11.7631	104.00 10.5560	(7.40) (1.2071)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	514.9303	493.8263	(21.1040)
Cost Group Cost	5,346.8143	7,052.3294	1,705.5151
Subtotal	2,753,236.83	3,482,625.60	729,388.77
Transportation Allowance	171,827.97	200,592.00	28,764.03
Special Receipts Allowance	189,972.00	268,716.22	78,744.22
Total System Formula Needs	3,115,036.81	3,951,933.82	836,897.01
Temporary Aid Adjustment Factor	(38,937.96)	(49,399.17)	(10,461.21)
Modified System Formula Needs	3,076,098.85	3,902,534.65	826,435.80
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	238,706,100	243,818,779	5,112,679
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,267,707.95	2,316,278.40	48,570.45
Net Option Funding	7,547.89	0.00	(7,547.89)
Allocated Income Tax Funds	50,486.97	32,774.13	(17,712.84)
Other Actual Receipts	490,935.74	640,312.79	149,377.05
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,816,678.54	2,989,365.32	172,686.77
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	259,420.30	913,169.33	653,749.03
Net Option Funding	7,547.89	0.00	(7,547.89)
Allocated Income Tax Funds	50,486.97	32,774.13	(17,712.84)
Lop Off	0.00	0.00	0.00
Stabilization Factor	265,993.02	0.00	(265,993.02)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	583,448.18	945,943.46	362,495.28
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	583,448.18	945,943.46	362,495.28

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**85-2001-000 BRUNING-DAVENPORT UNIFIED SYS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	227.8169	220.1108	(7.7061)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	55.00 6.5400	52.00 6.0459	(3.00) (0.4941)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	234.3569	226.1567	(8.2002)
Cost Group Cost	5,346.8143	7,052.3294	1,705.5151
Subtotal	1,253,062.59	1,594,931.47	341,868.88
Transportation Allowance	104,301.04	105,513.49	1,212.45
Special Receipts Allowance	79,988.00	87,192.29	7,204.29
Total System Formula Needs	1,437,351.63	1,787,637.26	350,285.62
Temporary Aid Adjustment Factor	(17,966.90)	(22,345.47)	(4,378.57)
Modified System Formula Needs	1,419,384.74	1,765,291.79	345,907.05
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	227,944,282	234,017,430	6,073,148
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,165,470.68	2,223,165.58	57,694.91
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	20,001.05	18,343.67	(1,657.38)
Other Actual Receipts	283,623.36	317,610.58	33,987.21
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,469,095.10	2,559,119.83	90,024.73
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	20,001.05	18,343.67	(1,657.38)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	20,001.05	18,343.67	(1,657.38)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(11.91)	(11.91)
Total System State Aid	20,001.05	18,331.76	(1,669.29)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**86-0001-000 THEDFORD RURAL HIGH SCHOOL**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2004/05 STATE AID CERTIFICATION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	161.4314	149.7092	(11.7222)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	37.00 4.0420	47.00 7.2882	10.00 3.2462
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	138.88 17.3600	129.75 16.2185	(9.13) (1.1415)
Adjusted Weighted Formula Students	182.8334	173.2160	(9.6174)
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	1,370,777.31	1,429,734.76	58,957.44
Transportation Allowance	34,990.32	71,214.20	36,223.88
Special Receipts Allowance	57,639.00	76,423.00	18,784.00
Total System Formula Needs	1,463,406.63	1,577,371.96	113,965.32
Temporary Aid Adjustment Factor	(18,292.58)	(19,717.15)	(1,424.57)
Modified System Formula Needs	1,445,114.05	1,557,654.81	112,540.76
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	101,418,931	98,849,224	(2,569,707)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	963,479.84	939,067.63	(24,412.22)
Net Option Funding	131,555.92	149,975.76	18,419.84
Allocated Income Tax Funds	10,659.33	9,199.60	(1,459.73)
Other Actual Receipts	222,115.18	243,244.66	21,129.48
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,327,810.27	1,341,487.65	13,677.38
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	117,303.78	216,167.16	98,863.38
Net Option Funding	131,555.92	149,975.76	18,419.84
Allocated Income Tax Funds	10,659.33	9,199.60	(1,459.73)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	259,519.03	375,342.52	115,823.49
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(73,976.40)	(73,976.40)
Total System State Aid	259,519.03	301,366.12	41,847.10

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**87-0001-000 PENDER PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	453.0400	419.8252	(33.2148)
Limited English Proficiency Factor	6.00 1.5000	1.00 0.2500	(5.00) (1.2500)
Free Lunch/Poverty Factor	75.00 5.5263	66.00 4.5356	(9.00) (0.9907)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	460.0663	424.6108	(35.4555)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,459,889.00	2,405,288.17	(54,600.83)
Transportation Allowance	138,103.20	81,844.50	(56,258.70)
Special Receipts Allowance	237,053.02	225,793.19	(11,259.83)
Total System Formula Needs	2,835,045.22	2,712,925.86	(122,119.36)
Temporary Aid Adjustment Factor	(35,438.07)	(33,911.57)	1,526.49
Modified System Formula Needs	2,799,607.16	2,679,014.29	(120,592.87)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	168,901,480	171,898,037	2,996,557
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,604,564.06	1,633,031.35	28,467.29
Net Option Funding	227,617.15	166,000.62	(61,616.53)
Allocated Income Tax Funds	49,165.33	45,744.21	(3,421.12)
Other Actual Receipts	388,592.23	470,884.85	82,292.63
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,269,938.77	2,315,661.03	45,722.27
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	529,668.39	363,353.26	(166,315.13)
Net Option Funding	227,617.15	166,000.62	(61,616.53)
Allocated Income Tax Funds	49,165.33	45,744.21	(3,421.12)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	44,009.08	44,009.08
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	806,450.87	619,107.16	(187,343.71)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(29,649.66)	(129,558.76)	(99,909.10)
Total System State Aid	776,801.21	489,548.40	(287,252.81)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
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FOR INFORMATION PURPOSES ONLY

**87-0013-000 WALTHILL PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	257.3097	280.9516	23.6419
Limited English Proficiency Factor	97.00 24.2500	224.00 56.0000	127.00 31.7500
Free Lunch/Poverty Factor	198.00 47.5031	177.00 40.1890	(21.00) (7.3141)
Indian ADA Factor	68.65 17.1625	250.30 62.5750	181.65 45.4125
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	346.2253	439.7156	93.4903
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,851,202.44	2,490,852.20	639,649.76
Transportation Allowance	145,588.32	135,654.00	(9,934.32)
Special Receipts Allowance	290,249.00	289,754.00	(495.00)
Total System Formula Needs	2,287,039.76	2,916,260.20	629,220.44
Temporary Aid Adjustment Factor	(28,588.00)	(36,453.25)	(7,865.26)
Modified System Formula Needs	2,258,451.76	2,879,806.95	621,355.19
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	50,875,252	50,535,093	(340,159)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	483,314.89	480,083.38	(3,231.51)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	369,262.00	424,492.00	55,230.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	852,576.89	904,575.38	51,998.49
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,405,874.87	1,975,231.57	569,356.70
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	168,986.46	0.00	(168,986.46)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,574,861.33	1,975,231.57	400,370.24
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(9,700.46)	0.00	9,700.46
Total System State Aid	1,565,160.87	1,975,231.57	410,070.69

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2004/05 COMPARED TO 2005/06**  
FOR INFORMATION PURPOSES ONLY

**87-0016-000 UMO N HO N NATION PUBLIC SCHS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION		2005/06 STATE AID CERTIFICATION		DIFFERENCE	
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		439.9383		417.9184		(22.0199)
Limited English Proficiency Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	356.00	86.6883	313.00	74.6968	(43.00)	(11.9915)
Indian ADA Factor	230.56	57.6400	273.92	68.4800	43.36	10.8400
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		584.2666		561.0952		(23.1714)
Cost Group Cost		5,346.8143		5,664.6888		317.8745
Subtotal		3,123,965.02		3,178,429.54		54,464.52
Transportation Allowance		56,412.00		6,708.00		(49,704.00)
Special Receipts Allowance		363,226.00		325,842.00		(37,384.00)
Total System Formula Needs		3,543,603.02		3,510,979.54		(32,623.48)
Temporary Aid Adjustment Factor		(44,295.04)		(43,887.24)		407.79
Modified System Formula Needs		3,499,307.99		3,467,092.30		(32,215.69)
<b>SYSTEM FORMULA RESOURCES</b>						
System Adjusted Valuation		5,956,907		5,798,689		(158,218)
Local Effort Rate		0.9500000000		0.9500000000		0.0000000000
Yield From Local Effort Rate		56,590.62		55,087.55		(1,503.07)
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		0.00		0.00		0.00
Other Actual Receipts		498,644.00		418,836.00		(79,808.00)
Minimum Levy Adjustment		5,956.91		933.59		(5,023.32)
Total System Formula Resources		561,191.52		474,857.13		(86,334.39)
<b>SYSTEM STATE AID CALCULATED</b>						
Equalization Aid Due System		2,938,116.46		2,992,235.16		54,118.70
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		0.00		0.00		0.00
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		2,938,116.46		2,992,235.16		54,118.70
<b>SYSTEM STATE AID PAID</b>						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(636.46)		(140,755.35)		(140,118.89)
Total System State Aid		2,937,480.01		2,851,479.82		(86,000.19)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**87-0017-000 WINNEBAGO PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	496.8940	548.9463	52.0523
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	319.00 72.7010	300.00 64.7105	(19.00) (7.9905)
Indian ADA Factor	334.16 83.5400	407.00 101.7500	72.84 18.2100
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	653.1351	715.4068	62.2717
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,492,191.87	4,052,556.78	560,364.91
Transportation Allowance	96,514.56	61,897.50	(34,617.06)
Special Receipts Allowance	533,875.00	658,507.00	124,632.00
Total System Formula Needs	4,122,581.43	4,772,961.28	650,379.85
Temporary Aid Adjustment Factor	(51,532.27)	(59,662.02)	(8,129.75)
Modified System Formula Needs	4,071,049.16	4,713,299.26	642,250.10
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	25,054,035	25,169,235	115,200
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	238,013.33	239,107.73	1,094.40
Net Option Funding	0.00	22,278.74	22,278.74
Allocated Income Tax Funds	0.00	3,175.22	3,175.22
Other Actual Receipts	633,972.00	779,414.00	145,442.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	871,985.33	1,043,975.69	171,990.36
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	3,199,063.83	3,669,323.58	470,259.75
Net Option Funding	0.00	22,278.74	22,278.74
Allocated Income Tax Funds	0.00	3,175.22	3,175.22
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,199,063.83	3,694,777.53	495,713.70
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(327.84)	102,713.19	103,041.03
Total System State Aid	3,198,735.99	3,797,490.72	598,754.73

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**88-0005-000 ORD PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	686.3061	660.7309	(25.5752)
Limited English Proficiency Factor	10.00 2.5000	11.00 2.7500	1.00 0.2500
Free Lunch/Poverty Factor	193.00 27.1303	175.00 23.0600	(18.00) (4.0702)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	715.9363	686.5409	(29.3954)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	4,654,356.15	4,841,712.67	187,356.52
Transportation Allowance	153,679.92	172,702.33	19,022.41
Special Receipts Allowance	277,690.14	313,159.80	35,469.66
Total System Formula Needs	5,085,726.22	5,327,574.81	241,848.59
Temporary Aid Adjustment Factor	(63,571.58)	(66,594.69)	(3,023.11)
Modified System Formula Needs	5,022,154.64	5,260,980.12	238,825.48
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	240,997,912	261,103,474	20,105,562
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,289,480.16	2,480,483.00	191,002.84
Net Option Funding	133,146.46	89,725.34	(43,421.12)
Allocated Income Tax Funds	68,447.04	67,243.06	(1,203.99)
Other Actual Receipts	568,422.31	610,928.74	42,506.43
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,059,495.98	3,248,380.13	188,884.16
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,962,658.66	2,012,599.99	49,941.33
Net Option Funding	133,146.46	89,725.34	(43,421.12)
Allocated Income Tax Funds	68,447.04	67,243.06	(1,203.99)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,164,252.17	2,169,568.38	5,316.22
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(57,558.81)	(63,837.71)	(6,278.91)
Total System State Aid	2,106,693.36	2,105,730.67	(962.69)

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**88-0021-000 ARCADIA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	144.6663	139.3997	(5.2666)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	28.00 2.5568	40.00 5.7961	12.00 3.2393
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	147.2231	145.1958	(2.0273)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	957,108.20	1,023,968.43	66,860.23
Transportation Allowance	46,986.00	31,812.00	(15,174.00)
Special Receipts Allowance	52,750.00	64,849.00	12,099.00
Total System Formula Needs	1,056,844.20	1,120,629.43	63,785.23
Temporary Aid Adjustment Factor	(13,210.55)	(14,007.87)	(797.32)
Modified System Formula Needs	1,043,633.65	1,106,621.56	62,987.91
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	48,743,043	51,702,176	2,959,133
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	463,058.91	491,170.67	28,111.76
Net Option Funding	86,870.75	88,272.79	1,402.04
Allocated Income Tax Funds	7,984.33	11,041.61	3,057.28
Other Actual Receipts	114,220.00	130,073.00	15,853.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	672,133.98	720,558.07	48,424.09
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	371,499.67	386,063.49	14,563.82
Net Option Funding	86,870.75	88,272.79	1,402.04
Allocated Income Tax Funds	7,984.33	11,041.61	3,057.28
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	466,354.74	485,377.89	19,023.15
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(19,868.15)	(7,321.46)	12,546.69
Total System State Aid	446,486.59	478,056.43	31,569.83

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**89-0001-000 BLAIR COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,545.2985	2,490.4356	(54.8629)
Limited English Proficiency Factor	18.00 4.5000	14.00 3.5000	(4.00) (1.0000)
Free Lunch/Poverty Factor	256.00 8.7364	272.00 10.6394	16.00 1.9030
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	2,558.5349	2,504.5750	(53.9599)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	13,680,010.99	14,187,637.69	507,626.70
Transportation Allowance	214,868.16	392,430.00	177,561.84
Special Receipts Allowance	1,056,717.00	1,036,302.00	(20,415.00)
Total System Formula Needs	14,951,596.15	15,616,369.69	664,773.54
Temporary Aid Adjustment Factor	(186,894.95)	(195,204.62)	(8,309.67)
Modified System Formula Needs	14,764,701.20	15,421,165.07	656,463.87
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	958,698,328	1,055,143,111	96,444,783
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	9,107,634.12	10,023,859.55	916,225.44
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	288,147.50	197,539.27	(90,608.23)
Other Actual Receipts	2,579,863.00	2,605,670.00	25,807.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	11,975,644.62	12,827,068.82	851,424.21
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,789,056.58	2,594,096.25	(194,960.34)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	288,147.50	197,539.27	(90,608.23)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,077,204.08	2,791,635.51	(285,568.57)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(136,406.37)	88,482.68	224,889.05
Total System State Aid	2,940,797.71	2,880,118.20	(60,679.52)

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**89-0003-000 FORT CALHOUN COMMUNITY SCHS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	697.7380	682.6949	(15.0431)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	50.00 0.9776	54.00 1.2172	4.00 0.2396
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	698.7156	683.9120	(14.8035)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,735,902.45	3,874,148.89	138,246.43
Transportation Allowance	138,980.16	133,192.50	(5,787.66)
Special Receipts Allowance	306,561.00	230,618.00	(75,943.00)
Total System Formula Needs	4,181,443.61	4,237,959.39	56,515.77
Temporary Aid Adjustment Factor	(52,268.05)	(52,974.49)	(706.45)
Modified System Formula Needs	4,129,175.57	4,184,984.89	55,809.33
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	225,178,868	233,067,496	7,888,628
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,139,199.25	2,214,141.21	74,941.97
Net Option Funding	472,201.71	449,711.69	(22,490.02)
Allocated Income Tax Funds	131,639.52	129,497.54	(2,141.98)
Other Actual Receipts	757,026.58	693,712.18	(63,314.40)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,500,067.07	3,487,062.63	(13,004.44)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	629,108.50	697,922.27	68,813.77
Net Option Funding	472,201.71	449,711.69	(22,490.02)
Allocated Income Tax Funds	131,639.52	129,497.54	(2,141.98)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,232,949.74	1,277,131.50	44,181.76
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	30,533.08	(28,877.57)	(59,410.65)
Total System State Aid	1,263,482.82	1,248,253.94	(15,228.89)

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**89-0024-000 ARLINGTON PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	687.0810	683.5398	(3.5412)
Limited English Proficiency Factor	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	67.00 2.3120	66.00 2.2304	(1.00) (0.0815)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	689.6430	685.7702	(3.8728)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,687,392.86	3,884,674.85	197,281.99
Transportation Allowance	122,574.24	130,300.50	7,726.26
Special Receipts Allowance	242,457.00	266,610.00	24,153.00
Total System Formula Needs	4,052,424.10	4,281,585.35	229,161.25
Temporary Aid Adjustment Factor	(50,655.30)	(53,519.82)	(2,864.52)
Modified System Formula Needs	4,001,768.80	4,228,065.53	226,296.73
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	270,572,220	273,460,233	2,888,013
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,570,436.09	2,597,872.21	27,436.12
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	70,244.95	51,173.94	(19,071.01)
Other Actual Receipts	687,889.95	705,287.36	17,397.41
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,328,570.99	3,354,333.51	25,762.53
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	673,197.81	873,732.02	200,534.20
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	70,244.95	51,173.94	(19,071.01)
Lop Off	0.00	(168,207.55)	(168,207.55)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	743,442.76	756,698.41	13,255.65
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(20,603.12)	(5,497.18)	15,105.95
Total System State Aid	722,839.64	751,201.23	28,361.59

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**90-0017-000 WAYNE COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,006.3850	1,009.1477	2.7627
Limited English Proficiency Factor	9.00 2.2500	33.00 8.2500	24.00 6.0000
Free Lunch/Poverty Factor	122.00 5.7255	160.00 11.0368	38.00 5.3113
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,014.3605	1,028.4345	14.0740
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	5,423,597.09	5,825,761.38	402,164.29
Transportation Allowance	157,245.12	157,195.50	(49.62)
Special Receipts Allowance	441,237.96	514,014.26	72,776.30
Total System Formula Needs	6,022,080.17	6,496,971.14	474,890.97
Temporary Aid Adjustment Factor	(75,276.00)	(81,212.14)	(5,936.14)
Modified System Formula Needs	5,946,804.17	6,415,759.00	468,954.83
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	338,038,539	353,420,600	15,382,061
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,211,366.12	3,357,495.70	146,129.58
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	68,384.60	53,717.02	(14,667.57)
Other Actual Receipts	980,811.40	1,051,232.49	70,421.09
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,260,562.12	4,462,445.21	201,883.10
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,686,242.06	1,953,313.79	267,071.73
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	68,384.60	53,717.02	(14,667.57)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,754,626.65	2,007,030.81	252,404.16
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	34,778.14	35,742.73	964.59
Total System State Aid	1,789,404.79	2,042,773.54	253,368.75

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**90-0560-000 WAKEFIELD PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	556.3240	551.3297	(4.9943)
Limited English Proficiency Factor	87.00 21.7500	70.00 17.5000	(17.00) (4.2500)
Free Lunch/Poverty Factor	132.00 15.1678	123.00 13.1285	(9.00) (2.0393)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	593.2418	581.9582	(11.2836)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,171,953.92	3,296,612.32	124,658.41
Transportation Allowance	53,424.00	52,755.00	(669.00)
Special Receipts Allowance	210,755.00	237,384.00	26,629.00
Total System Formula Needs	3,436,132.92	3,586,751.32	150,618.41
Temporary Aid Adjustment Factor	(42,951.66)	(44,834.39)	(1,882.73)
Modified System Formula Needs	3,393,181.25	3,541,916.93	148,735.68
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	170,270,832	176,483,195	6,212,363
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,617,572.90	1,676,590.35	59,017.45
Net Option Funding	38,535.30	0.00	(38,535.30)
Allocated Income Tax Funds	36,954.77	23,844.01	(13,110.75)
Other Actual Receipts	417,519.00	448,610.00	31,091.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,110,581.97	2,149,044.37	38,462.40
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,282,599.28	1,392,872.56	110,273.28
Net Option Funding	38,535.30	0.00	(38,535.30)
Allocated Income Tax Funds	36,954.77	23,844.01	(13,110.75)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,358,089.35	1,416,716.58	58,627.23
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	42,172.75	18,269.89	(23,902.86)
Total System State Aid	1,400,262.10	1,434,986.47	34,724.37

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2004/05 COMPARED TO 2005/06**  
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**90-0595-000 WINSIDE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	310.1095	318.3635	8.2540
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	52.00 3.8262	50.00 3.4332	(2.00) (0.3929)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	313.9356	321.7968	7.8611
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,678,555.55	1,822,878.53	144,322.98
Transportation Allowance	67,750.24	59,400.00	(8,350.24)
Special Receipts Allowance	98,030.00	84,744.00	(13,286.00)
Total System Formula Needs	1,844,335.79	1,967,022.53	122,686.74
Temporary Aid Adjustment Factor	(23,054.20)	(24,587.78)	(1,533.58)
Modified System Formula Needs	1,821,281.59	1,942,434.75	121,153.15
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	95,513,426	104,622,852	9,109,426
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	907,377.55	993,917.09	86,539.55
Net Option Funding	220,859.79	246,223.50	25,363.71
Allocated Income Tax Funds	21,241.33	23,782.29	2,540.96
Other Actual Receipts	214,307.65	204,837.46	(9,470.19)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,363,786.32	1,468,760.34	104,974.03
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	457,495.28	473,674.40	16,179.12
Net Option Funding	220,859.79	246,223.50	25,363.71
Allocated Income Tax Funds	21,241.33	23,782.29	2,540.96
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	699,596.40	743,680.19	44,083.79
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(1,398.70)	(14,732.89)	(13,334.19)
Total System State Aid	698,197.69	728,947.30	30,749.61

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**91-0002-000 RED CLOUD COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	291.0239	277.6839	(13.3400)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	72.00 8.7042	78.00 10.8913	6.00 2.1871
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	299.7281	288.5752	(11.1529)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,948,554.99	2,035,127.11	86,572.12
Transportation Allowance	58,082.40	64,642.50	6,560.10
Special Receipts Allowance	224,829.00	225,980.00	1,151.00
Total System Formula Needs	2,231,466.39	2,325,749.61	94,283.22
Temporary Aid Adjustment Factor	(27,893.33)	(29,071.87)	(1,178.54)
Modified System Formula Needs	2,203,573.06	2,296,677.74	93,104.68
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	111,245,570	113,289,427	2,043,857
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,056,832.92	1,076,249.56	19,416.64
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	16,699.46	2,512.32	(14,187.15)
Other Actual Receipts	389,049.23	389,799.11	749.88
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,462,581.61	1,468,560.98	5,979.38
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	740,991.45	828,116.76	87,125.31
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	16,699.46	2,512.32	(14,187.15)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	757,690.92	830,629.08	72,938.16
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(88,076.11)	(88,076.11)
Total System State Aid	757,690.92	742,552.97	(15,137.95)

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**91-0074-000 BLUE HILL PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	420.3738	445.7067	25.3329
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	62.00 3.8915	73.00 5.2357	11.00 1.3442
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	424.2653	450.9424	26.6771
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,268,467.76	2,554,448.26	285,980.51
Transportation Allowance	122,270.40	125,901.00	3,630.60
Special Receipts Allowance	179,990.00	190,178.00	10,188.00
Total System Formula Needs	2,570,728.16	2,870,527.26	299,799.11
Temporary Aid Adjustment Factor	(32,134.10)	(35,881.59)	(3,747.49)
Modified System Formula Needs	2,538,594.06	2,834,645.67	296,051.62
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	112,565,499	114,021,501	1,456,002
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,069,372.24	1,083,204.26	13,832.02
Net Option Funding	552,493.82	616,738.74	64,244.92
Allocated Income Tax Funds	26,416.78	32,020.68	5,603.89
Other Actual Receipts	381,828.47	364,780.09	(17,048.38)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,030,111.31	2,096,743.76	66,632.45
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	508,482.75	737,901.91	229,419.17
Net Option Funding	552,493.82	616,738.74	64,244.92
Allocated Income Tax Funds	26,416.78	32,020.68	5,603.89
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,087,393.34	1,386,661.32	299,267.98
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(81,574.45)	161,888.56	243,463.02
Total System State Aid	1,005,818.89	1,548,549.89	542,731.00

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**92-0045-000 WHEELER CENTRAL SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	156.0416	151.8365	(4.2051)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	60.00 10.8202	66.00 12.8997	6.00 2.0795
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	166.8619	164.7362	(2.1257)
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	1,251,031.90	1,359,742.14	108,710.24
Transportation Allowance	118,624.00	109,944.00	(8,680.00)
Special Receipts Allowance	91,280.00	81,532.00	(9,748.00)
Total System Formula Needs	1,460,935.90	1,551,218.14	90,282.24
Temporary Aid Adjustment Factor	(18,261.70)	(19,390.23)	(1,128.53)
Modified System Formula Needs	1,442,674.20	1,531,827.91	89,153.71
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	162,945,439	168,651,161	5,705,722
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,547,981.67	1,602,186.03	54,204.36
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	208,988.00	230,375.00	21,387.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,756,969.67	1,832,561.03	75,591.36
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	0.00	0.00	0.00
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	0.00	0.00	0.00

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**93-0012-000 YORK PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,580.9367	1,473.1148	(107.8219)
Limited English Proficiency Factor	35.00 8.7500	42.00 10.5000	7.00 1.7500
Free Lunch/Poverty Factor	251.00 17.7334	286.00 26.5931	35.00 8.8597
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,607.4201	1,510.2079	(97.2122)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	8,594,576.84	8,554,857.77	(39,719.07)
Transportation Allowance	174,418.56	186,648.00	12,229.44
Special Receipts Allowance	882,418.42	812,817.76	(69,600.66)
Total System Formula Needs	9,651,413.82	9,554,323.53	(97,090.29)
Temporary Aid Adjustment Factor	(120,642.67)	(119,429.04)	1,213.63
Modified System Formula Needs	9,530,771.14	9,434,894.49	(95,876.66)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	528,190,090	537,648,257	9,458,167
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,017,805.86	5,107,658.44	89,852.59
Net Option Funding	114,521.04	0.00	(114,521.04)
Allocated Income Tax Funds	245,075.54	186,434.48	(58,641.06)
Other Actual Receipts	1,992,992.32	2,037,474.78	44,482.46
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	7,370,394.75	7,331,567.70	(38,827.05)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,160,376.39	2,103,326.79	(57,049.61)
Net Option Funding	114,521.04	0.00	(114,521.04)
Allocated Income Tax Funds	245,075.54	186,434.48	(58,641.06)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,519,972.97	2,289,761.26	(230,211.70)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(59,577.73)	(88,520.92)	(28,943.18)
Total System State Aid	2,460,395.23	2,201,240.35	(259,154.89)

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**93-0083-000 MC COOL JUNCTION PUBLIC SCHS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	202.2488	239.0969	36.8482
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	34.00 2.5473	37.00 2.5002	3.00 (0.0470)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	204.7960	241.5972	36.8011
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,095,006.36	1,368,572.70	273,566.34
Transportation Allowance	27,602.74	36,756.00	9,153.26
Special Receipts Allowance	76,546.00	87,299.00	10,753.00
Total System Formula Needs	1,199,155.10	1,492,627.70	293,472.60
Temporary Aid Adjustment Factor	(14,989.44)	(18,657.85)	(3,668.41)
Modified System Formula Needs	1,184,165.66	1,473,969.85	289,804.19
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	97,798,807	100,965,731	3,166,924
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	929,088.67	959,174.44	30,085.78
Net Option Funding	30,402.63	221,353.01	190,950.39
Allocated Income Tax Funds	15,719.06	16,415.35	696.29
Other Actual Receipts	187,115.91	210,294.63	23,178.72
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,162,326.27	1,407,237.44	244,911.17
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	21,839.40	66,732.41	44,893.02
Net Option Funding	30,402.63	221,353.01	190,950.39
Allocated Income Tax Funds	15,719.06	16,415.35	696.29
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	67,961.09	304,500.78	236,539.69
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	63,581.66	43,219.62	(20,362.04)
Total System State Aid	131,542.75	347,720.40	216,177.65

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**93-0096-000 HEARTLAND COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	409.8826	395.2832	(14.5993)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	68.00 5.0140	64.00 4.5864	(4.00) (0.4276)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	414.8966	399.8696	(15.0269)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,218,374.89	2,265,136.96	46,762.07
Transportation Allowance	115,365.27	117,382.50	2,017.23
Special Receipts Allowance	415,265.64	369,630.92	(45,634.72)
Total System Formula Needs	2,749,005.80	2,752,150.38	3,144.58
Temporary Aid Adjustment Factor	(34,362.57)	(34,401.88)	(39.31)
Modified System Formula Needs	2,714,643.22	2,717,748.50	3,105.28
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	275,578,859	277,250,901	1,672,042
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,617,999.16	2,633,883.56	15,884.40
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	50,795.21	36,054.15	(14,741.06)
Other Actual Receipts	757,987.71	660,546.11	(97,441.60)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,426,782.08	3,330,483.82	(96,298.26)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	50,795.21	36,054.15	(14,741.06)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	50,795.21	36,054.15	(14,741.06)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(5.77)	(5.77)
Total System State Aid	50,795.21	36,048.39	(14,746.83)

**This report is being provided for information purposes only.** See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.